

DAFTAR PUSTAKA

- Adipramono, H. (2016). *Financial Ratio For Business : Analisis Keuangan Untuk Menilai Kondisi Finansial dan Kinerja Perusahaan*. Jakarta : Grasindo (Gramedia Widia Sarana Indonesia).
- Agustin, D. T., Zahiroh, N., & Muthiah, R. H. (2023). Intellectual Capital, Ios, Dan Risk Bussiness Terhadap Nilai Perusahaan Pada Industri Farmasi Di Bei Tahun 2020-2022. *SENTRI: Jurnal Riset Ilmiah*, 2(6), 1990–2000. <https://doi.org/10.55681/sentri.v2i6.997>
- Agustina, A. (2020). The Influence of Disclosure of Islamic Social Reporting, Profitability, and Liquidity on Firm Value in Companies Listed in Jakarta Islamic Index Indonesia Stock Exchange 2016-2019. *Indonesian Interdisciplinary Journal of Sharia Economics*, 3(1), 69–84.
- Aji, F. A., Herlina, Y., & Hidayati, N. (2024). Pengungkapan *Islamic Social Reporting* Pada Perusahaan-Perusahaan di *Jakarta Islamic Index*. *Masterpiece: Journal of Islamic Studies and Social Sciences*, 2(1), 29–39. <https://doi.org/10.62083/yn7tjr86>
- Aneira, M. F., Wahyuni, S., Fitriati, A., & Pandansari, T. (2025). Pengaruh Kinerja Keuangan dan Investment Opportunity Set Terhadap Nilai Perusahaan : Pengungkapan Csr sebagai Pemoderasi. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 16(01), 29–42. <https://doi.org/10.23887/jimat.v16i01.90090>
- Anjeli; Melisa Jumatun Ulya; M. Redo Akbar; Mashabi; Titin Agustin Nengsih. (2024). Pengaruh Profitabilitas, Growth Opportunity, dan Umur Perusahaan terhadap Nilai Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek indonesia tahun 2018-2022. *The Paradox of Islamic Finance*, 24(02), 101–119. <https://doi.org/10.2307/jj.8784660.9>
- Arisandi, B. (2022). Pengaruh Sektor Pariwisata terhadap Pendapatan Asli Daerah (PAD) Kabupaten Sumbawa. *Journal of Finance and Business Digital*, 1(3),

171–182. <https://doi.org/10.55927/jfbd.v1i3.1183>

Budi Sukardi, Widiatmini Widiatmini, F. F. (2022). ISLAMIC SOCIAL REPORTING FACTORS FOR THE INDONESIAN ISLAMIC COMMERCIAL BANKS. *Jurnal Perbankan Syariah*, Vol 3.

Butt, M. N., Baig, A. S., & Seyyed, F. J. (2023). Tobin's Q approximation as a metric of firm performance: an empirical evaluation. *Journal of Strategic Marketing*, 31(3), 532–548. <https://doi.org/10.1080/0965254X.2021.1947875>

Chabachib, M., Hersugondo, H., Septiviardi, D., & Pamungkas, I. D. (2020). The effect of investment opportunity set and company growth on firm value: Capital structure as an intervening variable. *International Journal of Innovation, Creativity and Change*, 12(11), 139–156.

Chariri, A., & Ghozali, I. (2007). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro.

Dwi Urip Wardoyo, Aurelia Widya Kusumaningtyas, Dhiya Rifdah Afifah, & Galih Pangestu, F. I. (2022). Pengaruh Intangible Asset Dan Kepemilikan Asing Terhadap Nilai Perusahaan Pada Perusahaan Sektor Infrastruktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2020. *Juremi: Jurnal Riset Ekonomi*, 2(1), 25–30. <https://doi.org/10.53625/juremi.v2i1.2389>

Dwicahyani, D., Rate, V. P., & Jan, H. B. A. (2022). Pengaruh Leverage, Profitabilitas, Ukuran Perusahaan, Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Nilai Perusahaan Perusahaan Consumer Non-Cyclicals. *Jurnal EMBA* , 10(4), 275–286.

Dwiyanti, R. (2010). *ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KETEPATAN WAKTU PELAPORAN KEUANGAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA* [Universitas Diponegoro]. https://eprints.undip.ac.id/22634/1/Skripsi_Rini_Dwiyanti.pdf

Fakhr e Alam Afridi, Yousaf Khan, Dr. Sheeba Zafar, & Ms. Bushra Ayaz. (2022). The Effect of Firm Size, Investment Opportunity Set, and Capital Structure on

- Firm Value. *International Journal of Social Science & Entrepreneurship*, 2(2), 32–46. <https://doi.org/10.58661/ijssse.v2i2.42>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Graha, A. P., & Khairunnisa. (2018). PENGARUH INVESTMENT OPPORTUNITY SET (IOS), LIKUIDITAS, DAN LEVERAGE TERHADAP KUALITAS LABA (Studi pada Industri Sektor Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2013-2017). *Soedirman Accounting Review*, 3(2), 201–214.
- Gujarati, Damodar N; Porter, D. C. (2009). *Basic Econometrics*. McGraw-Hill/Irwin.
- Gunadi, I. G. N. B., Putra, I. G. C., & Yuliasuti, I. A. N. (2020). The Effects of Profitabilitas and Activity Ratio Toward Firms Value With Stock Price as Intervening Variables. *International Journal of Accounting & Finance in Asia Pasific*, 3(1), 56–65. <https://doi.org/10.32535/ijafap.v3i1.736>
- Hardani, helmina Andriani, Jumari Usiawaty, Evi Fatmi Utami, Ria Rahmatul Istiqomah, Roushandy Asri Fardani, Dhika Juliana Sukmana, N. H. A. (2020). *Metode Penelitian Kualitatif & Kuantitatif* (H. Abadi (ed.)). Pustaka Ilmu.
- Hermuningsih, S. (2008). Bulletin of Monetary Economics and Banking STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN PADA Pengaruh Profitabilitas , Growth Opportunity , Sruktur Modal Terhadap Nilai Perusahaan Pada Perusahaan Publik di Indonesia. *Bulletin of Monetary Economics and Banking Volume*, 16(2), 1–22. <https://bmeb.researchcommons.org/bmeb/vol16/iss2/8>
- Hoesada, J. (2022). *Teori Akuntansi* (L. Mayasari (ed.)). Penerbit ANDI (Anggota IKAPI).
- Indrayati, Rachmat, B., & Slamet. (2021). Assets Growth, Earnings Persistence, Investment Opportunity Setand Earnings Management on Dividend Policy and Firm Value (Study at Bank Companies in Indonesia). *Journal of Southwest Jiaotong University*, 56(2), 220–234. <https://doi.org/10.35741/issn.0258-2724.56.2.18>

- Irnawati, J., Febriana, H., & Asmita, D. Y. (2022). Pengaruh Debt To Equity Ratio Dan Growth Opportunity Terhadap Nilai Perusahaan. *Owner*, 7(1), 470–478. <https://doi.org/10.33395/owner.v7i1.1216>
- Jehuru, M. S. A., & Amanah, L. (2022). Pengaruh Arus Kas Operasi, Laba Bersih dan Investment Opportunity Set Terhadap Dividen Kas. *Jurnal Ilmu Dan Riset Akuntansi*, 11(2), 1–20.
- Jihadi, M., Vilantika, E., Widagdo, B., Sholichah, F., & Bachtiar, Y. (2021). Islamic social reporting on value of the firm: Evidence from Indonesia Sharia Stock Index. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1920116>
- John W. Creswell, J. D. C. (2018). *RESEARCH DESIGN Qualitative, Quantitative, and Mixed Methods Approaches* (5th ed.). SAGE Publications, Inc.
- Kallapur, S., & Trombley, M. A. (2001). The investment opportunity set: Determinants, consequences and measurement. *Managerial Finance*, 27(3), 3–15. <https://doi.org/10.1108/03074350110767060>
- Khoeriyah, A. (2020). Pengaruh Ukuran Perusahaan, Leverage, Sales Growth Dan Investment Opportunity Set Terhadap Nilai Perusahaan. *Jurnal Profita*, 13(1), 96. <https://doi.org/10.22441/profita.2020.v13.01.008>
- Kolibu, N. N., Saerang, I. S., & Maramis, J. B. (2020). Analisis Investment Opportunity Set, Corporate Governance, Risiko Bisnis, Dan Profitabilitas Terhadap Nilai Perusahaan Consumer Goods Dengan High Leverage Di Bursa Efek Indonesia. *Jurnal Ekonomi Dan Pengembangan*, 8(1), 202–211.
- Kristanti, F. T., Nurhayati, I., & Fariska, P. (2024). Financial Performance's Impact on Firm Value: How Managerial Ownership Mediates the Relationship. *Journal of Ecohumanism*, 3(6), 204–216. <https://doi.org/10.62754/joe.v3i6.3994>
- Kumar, R. (2011). *RESEARCH METHODOLOGY a step-by-step guide for beginners* (3rd ed.). SAGE Publications, Inc.
- Languju, O., Mangantar, M., & Tasik, H. H. D. (2016). Pengaruh return on equity, ukuran perusahaan, price earning ratio dan struktur modal terhadap nilai

- perusahaan property and real estate terdaftar di bursa efek indonesia. *Jurnal Berkala Ilmiah Efisiensi*, 16(2), 387–398.
- Lestari, W., & Triyani, Y. (2017). Analisis Pengaruh Investment Opportunity Set Dan Komponen Corporate Governance Terhadap Nilai Perusahaan. *Jurnal Akuntansi Manajemen*, 6(1), 1–17.
- Mangesti Rahayu, S., Suhadak, & Saifi, M. (2020). The reciprocal relationship between profitability and capital structure and its impacts on the corporate values of manufacturing companies in Indonesia. *International Journal of Productivity and Performance Management*, 69(2), 236–251. <https://doi.org/10.1108/IJPPM-05-2018-0196>
- Muadz, N. H., & Sastradipraja, U. (2024). Pengaruh Investment Opportunity Set, Cash Holdings, Dan Net Profit Margin Terhadap Nilai Perusahaan. *Journal of Economic, Bussines and Accounting (COSTING)*, 7(4), 9729–9738. <https://doi.org/10.31539/costing.v7i4.9103>
- Mursiha. (2021). *Statistika Induktif dan Metode Kuantitatif untuk Ekonomi dan Bisnis*. CV. Jakad Media Publishing.
- Mutmainah, Fauji Sanusi, & Emma Suryani. (2024). Pengaruh Investment Opportunity Set dan Gorwth Opportunity Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility Sebagai Variabel Moderasi. *Equilibrium*, 7, 18.
- Nathanael, R. F., & Panggabean, R. R. (2021). Pengaruh Struktur Modal, Profitabilitas, Leverage Dan Growth Opportunity Terhadap Nilai Perusahaan. *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, 17(2), 175–200. <https://doi.org/10.25170/balance.v17i2.2262>
- Nikmah, U., & Amanah, L. (2019). Pengaruh Investment Opportunity Set, Profitabilitas, Dan Sustainability Reporting Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 8(6), 1–20. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2084>
- Othman, R., Thani, A. M., & Ghani, E. K. (2009). Determinants Of Islamic Social Reporting Among Top Shariah -Approved Companies In Bursa Malaysia.

Research Journal of International Studies, 12(12), 4–20.

Panjawa, J. L., & Sugiharti, R. (2021). *Pengantar Ekonometrika Dasar Teori dan Aplikasi Praktis untuk Sosial-Ekonomi*. Pustaka Rumah Cinta.

Permatasari, C. Y., & Efendi, D. (2022). Pengaruh Managerial Ownership, Firm Size Dan Growth Opportunity Terhadap Struktur Modal. *Jurnal Ilmu Dan Riset Akuntansi*, 11(8), 1–19.

Pertiwi, Ade Tri Darma; Kufepaksi, M. M. (2022). PENGARUH PROFITABILITAS, PENERBITAN SURAT BERHARGA SYARIAH, UKURAN PERUSAHAAN, DAN LEVERAGE TERHADAP ISLAMIC SOCIAL REPORTING PADA BANK UMUM SYARIAH DI INDONESIA TAHUN 2015-2018. *E-Journal Field of Economics, Business, and Entrepreneurship (EFEBE)*, Volume 1 N, 10. <https://efebe.feb.unila.ac.id/>

Pratomo, D., & Sudibyo, D. A. (2023). Do Earnings Management and Audit Committee Have an Effect on The Firm Value? *AKRUAL: Jurnal Akuntansi*, 14(2), 2085–9643. <https://doi.org/10.26740/jaj.v14n2.p234-247>

Pratomo, J., & Nugrahanti, T. P. (2022). Analisis Pengaruh Pengungkapan Islamic Social Reporting Pada Bank Umum Syariah. *Jurnal Ilmiah Multi Disiplin Indonesia (HUMANTECH)*, 2(1), 274–283.

Purba, A., Cahyaningsih, C., & Aminah, W. (2025). The Effect of Profitability, Leverage, and Asset Growth on Company Value. *Eduvest - Journal of Universal Studies*, 5(7), 9048–9060. <https://doi.org/10.59188/eduvest.v5i7.50775>

Putra, P., & Aryanti, R. (2021). Factors Affecting Disclosure of Islamic Social Reporting on Companies Listed InJakarta Islamic Index 2017-2019. *Jurnal Ilmiah Ekonomi Islam*, 7(03), 1206–1214.

Putri, A. N., & Aris, M. A. (2023). Implikasi Kepemilikan Institusional, Free Cash Flow, Growth Opportunity, Dan Investment Opportunity Set Terhadap Nilai Perusahaan. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(2), 1662–1675. <https://doi.org/10.31955/mea.v7i2.3260>

Rachman, M. A., Harnida, M., & Santi, A. (2024). Pengaruh Growth Opportunity,

- Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Nilai Perusahaan Sektor Kesehatan Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2022. *Jurnal Ilmiah Ekonomi Bisnis*, November, 299–209. <http://ejournal.stiepancasetia.ac.id/index.php/jieb>
- Rana, S., Eshita, N. N., & Al Mamun, A. S. M. (2021). Robust Normality Test in the Presence of Outliers. *Journal of Physics: Conference Series*, 1863(1). <https://doi.org/10.1088/1742-6596/1863/1/012009>
- Riyanto, Slamet; Hatmawan, A. A. (2020). *Metode Riset Penelitian Kuantitatif*. <https://id.scribd.com/document/660122293/E-book-Metode-Riset-Penelitian-Kuantitatif-Penelitian-Di-Bidang-Manajem>
- Rosmiasih, R., & Eryafdi, I. R. (2023). Pengaruh Pengungkapan Islamic Social Reporting, Karakteristik dan Kebijakan Perusahaan terhadap Nilai Perusahaan yang Terdaftar di Jakarta Islamic Index 70. *JAAKFE UNTAN (Jurnal Audit Dan Akuntansi Fakultas Ekonomi Universitas Tanjungpura)*, 12(1), 50. <https://doi.org/10.26418/jaakfe.v12i1.62070>
- Safitri, L. (2024). The effect of Islamic Social Reporting and Return On Asset on Firm Value with disclosure of Good Corporate Governance as a Moderating. *Islamic Accounting Journal*, 3(1), 39–54. <https://doi.org/10.18326/iaj.v3i1.39-54>
- Sahidah, Rizki, A., & Herdiansyah. (2021). Pengaruh Investment Opportunity Set (Ios) Dan Likuiditas Terhadap Nilai Perusahaan Pada Perusahaan Property & Real Estate. *Bongaya Journal for Research in Accounting Volume*, 5(2), 80–91.
- Saroh, S. (2021). *ANALISIS AKURASI MODEL ALTMAN, SPRINGATE, DAN ZMIJEWSKI DALAM MEMPREDIKSI FINANCIAL DISTRESS (Studi Empiris pada Perusahaan yang Listing di Jakarta Islamic Index Periode 2015-2019)* [Institut Agama Islam Negeri (IAIN) Kudus]. [http://repository.iainkudus.ac.id/6554/5/5.BAB II.pdf](http://repository.iainkudus.ac.id/6554/5/5.BAB%20II.pdf)
- Setianingtiyas, S., & Gantino, R. (2022). Pengaruh Profitabilitas, Struktur Modal dan Growth Opportunity Terhadap Nilai Perusahaan. *SINTAMA: Jurnal Sistem Informasi, Akuntansi Dan Manajemen*, 2(2), 204–215.

- Sianipar, K. N., Sinaga, V., Claudia, Y. C., & Sari, I. R. (2022). Analisis Pengaruh Kinerja Keuangan, Growth Opportunity, Ukuran Perusahaan, Dan Struktur Modal Terhadap Nilai Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI) Pada Tahun 2018-2020. *Management Studies and Entrepreneurship Journal*, 3(4), 2036–2049. <http://journal.yrpioku.com/index.php/msej>
- Soewarno, N., & Ramadhan, A. H. A. (2020). The effect of ownership structure and intellectual capital on firm value with firm performance as an intervening variable. *International Journal of Innovation, Creativity and Change*, 10(12), 215–236.
- Sudiyatno, B., Sudarsi, S., Hartoto, W. E., & Fitriati, I. R. (2023). Does capital structure moderate the impact of the investment opportunity set and institutional ownership on firm value? *Investment Management and Financial Innovations*, 20(2), 79–88. [https://doi.org/10.21511/imfi.20\(2\).2023.07](https://doi.org/10.21511/imfi.20(2).2023.07)
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sugiyono. (2018). *Metodologi Penelitian Kuantitatif dan Kualitatif Dan R&D*. Alfabeta.
- Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Sujarweni, W. V. (2014). *Metodologi Penelitian Bisnis Dan Ekonomi*. Yogyakarta : Pustaka Baru Press.
- Susbiyani, A., Halim, M., & Animah, A. (2023). Determinants of Islamic social reporting disclosure and its effect on firm's value. *Journal of Islamic Accounting and Business Research*, 14(3), 416–435. <https://doi.org/10.1108/JIABR-10-2021-0277>
- Suzan, L., & Supriyadiputri, M. U. (2023). *kuntansi*, Vol. 6 No. 3, p. 370-384 Tipe Artikel: Paper Penelitian. 6(3), 370–384. <https://doi.org/10.22219/jaa.v6i3.27406>
- Tangngisalu, J., Halik, A., Marwan, & Jumady, E. (2023). Leverage Analysis, Investment Opportunity Set, and Ownership of Company Value. *Journal of Law*

- and Sustainable Development*, 11(5), 1–21.
<https://doi.org/10.55908/sdgs.v11i5.992>
- Tasnim, C. A. M., & Wuryani, E. (2021). The Effect of Investment Opportunity Set and Firm Size on Firm Value: Study on Companies Registered in Jakarta Islamic Index Year 2017-2020, Indonesia. *The International Journal of Business & Management*, 9(5), 435–444.
<https://doi.org/10.24940/theijbm/2021/v9/i5/bm2105-075>
- Uma Sekaran, R. B. (n.d.). *Research Methods for Business: A skill-Building Approach* (7th ed.). John Wiley & Sons Ltd.,.
- Wardoyo, Dwi Urip; Damaynti, Andini; Kairinnisa, S. D. (2022). *Pengaruh Kinerja Keuangan, Nilai Perusahaan, dan Ukurann Perusahaan terhadap Kompensasi Eksekutif*. 1(4), 397–405.
<https://bajangjournal.com/index.php/Juremi/article/view/952>
- Wijaya, T. (2024). Pengaruh Investment Opportunity Set (IOS) dan Leverage terhadap Nilai Perusahaan Sektor Industri Barang Baku. *Jurnal Perspektif*, 22(2), 15–21.
<https://ejournal.bsi.ac.id/ejurnal/index.php/perspektif/article/view/22365>
- Yuliandhari, W. S., & Fadila, E. N. (2024). The Influence of Corporate Social Responsibility (CSR) Disclosures, Accounting Conservatism, and Leverage on Earnings Response Coefficient (ERC). *Research of Accounting and Governance*, 1(1), 43–52.
- Zahra, T. A., Suryadi, N., Deli, M. M., Ketut, N., & Utariani, R. (2024). The Impact of Corporate Social Responsibility, Investment Opportunity Set, and Capital Structure on Firm Value: The Role of Good Corporate Governance as a Moderating Variable. *Jurnal Inovasi Bisnis Dan Akuntansi*, 5(2), 376–385.
<http://journal.al-matani.com/index.php/invest/index>
- Zahriyah, A., Suprianik, Parmono, A., & Mustofa. (2021). *Ekonometrika Teknik Dan Aplikasi Dengan SPSS*. In *Mandala Press*.